

CPD Coronavirus Covid-19 FAQs

1 I am not working due to Covid-19. Do I still need to comply with the CPD requirement?

We understand that the impact of Covid-19 may result in members being furloughed/off-work and as a result they may not be able to fulfil their CPD requirements. If this applies to you then you can apply for a waiver for the period when you are not active in the workplace. A minimum of one month's absence from work is required in order to be eligible. Waivers will be granted pro rata to the period of absence from work. Please wait until the earlier of: (a) when you have returned to the workplace, so that you know the extent of the period you've been absent from work; or (b) late December, before applying for a waiver.

You can apply for a waiver in one of the following ways:

- Online* through [myACCA](#)
- Downloading a [CPD waiver form](#) and sending it to us
- In writing.

* Select 'Career break' from the drop-down menu if you have been furloughed/are off work due to Covid-19.

Please note the same arrangements are available for our members who may have a long-term or serious illness, be caring for a family member, be on maternity or paternity leave, be unemployed, or taking a career break. Further information on waiver can be found in the [managing you CPD](#) area of the website.

In all cases, you should retain documentary evidence related to the waiver application for a period of three years. You will still have to complete your annual CPD declaration. Please refer to the [CPD waiver guidance](#).

2 I have been working from home during the Covid-19 pandemic while also caring for dependants. This has left me with less time to undertake CPD. Am I eligible for a reduction in my CPD requirement?

CPD waivers generally require you to have a minimum of one month's absence from work. However, in exceptional circumstances, a discretionary waiver of 7 units of verifiable CPD can be granted in respect of onerous caring duties - even if you have not been off work.

So, if you have been working from home while also caring for dependants due to care facility/school closure, or your usual care-helper has been unavailable due to lockdown restrictions, then you can apply for this discretionary waiver. To qualify for the waiver, your onerous caring duty circumstances must have been in place for a minimum of three months, but this need not be in one continuous period.

You will need to apply for this waiver in writing explaining your circumstances, caring responsibilities and the period(s) this relates to i.e. when your usual care-support was not available. You can use the [CPD waiver form](#) or set out your circumstances in an email. Submit your waiver application to members@accaglobal.com

3 Will ACCA be reducing the CPD requirement in response to Covid-19?

Members whose working arrangements are significantly impacted by Covid-19 should refer to the CPD waiver guidance. The CPD requirement for 2020 has not been amended. We recognise availability of some CPD events will be reduced due to the impact of Covid-19 and we would encourage you to look for alternative ways of undertaking CPD, such as online courses, as well recognising the learning and development you may have gained addressing the Covid-19 challenges. We would recommend that you review your CPD plan and, where events you were scheduled to attend have been cancelled, look for opportunities to address these learning needs through other mediums or at a later date.

ACCA recognises that this situation is an evolving one and will be subject to on-going review and may change.

4 I was due to attend a face-to-face event that has been cancelled due to Covid-19. How do I meet my CPD requirement?

We recognise availability of some CPD events will be reduced due to the impact of Covid-19 and we would encourage you to look for alternative ways of undertaking CPD, such as online courses, as well recognising the learning and development you may have gained addressing the Covid-19 challenges. There are many ways to undertake CPD other than face-to-face events. For example, work-based learning, research, project work, consulting with experts, coaching and mentoring, studying for additional qualifications and online learning can all count as CPD if that learning is relevant to your current or future role. ACCA also has a comprehensive range of online learning available via the [CPD Activities Finder](#) many of which are free or are being offered to members by our CPD partners at a discounted rate. Please check this online resource as you may be able to find an activity which covers the subject matter of a cancelled face-to-face course. For example, ACCA has increased the number of online courses and webinars.

5 I am really busy now adapting my working practices in response to Covid-19 and do not have time for CPD. What should I do?

We recognise the challenges many members are facing due to the impact of Covid-19. You may be working from home for the first time or having to manage a team remotely. You may be using different technologies or platforms to conduct meetings and stay in touch with your colleagues and/or clients. You may be involved in crisis management or business continuity planning. You may be researching the financial implications of Covid-19 in order to advise your employer or your clients – ACCA's [Covid-19 Hub](#) provides lots of useful articles and insights to assist you in this. You may be balancing work with looking after dependents. While it may not be at the forefront of your thoughts at this time, you will look back on these challenges and realise that they have contributed to your development and will count as CPD. For example, you may have gained new skills, developed your personal resilience or honed your time or people management. Researching into the implications of Covid-19 for you, your employer and/or your clients will also count as CPD.

If you are unable to work during this time, then you may be eligible to apply for a [CPD waiver](#). Please see the [CPD waiver guidance](#) for further details.

6 How do I show ACCA that I've been undertaking CPD?

You can use ACCA's online CPD Record accessed via [myACCA](#) to document the learning and development you have achieved. Don't worry if you don't have time to keep a detailed record at the moment. You can update your record from your notes, reports or diary entries etc. when you have more time. ACCA also accepts CPD records in your own, your employer's or your other professional body's format so there is no need to duplicate records. All we need is a brief outline of what the activity was, what you've learned and how you have or will apply the learning.

7 How do I demonstrate the application of my learning to show that it is relevant CPD?

For an activity to count as CPD you need to be able to demonstrate how you have or will apply that learning in the workplace. So, any learning you do now, even if you are furloughed or on a career break, will count as CPD if you can show that you will use this learning when you return to work. For example, you may learn about a change to tax regulations that you will then use to update your tax reporting when you return to the office. You may be learning how to use different technologies or processes that you will implement when back at work. Or you may be undertaking some personal development that will benefit your effectiveness in the workplace or aid your career progression.

8 My employer usually pays for my CPD but is not able to currently. What should I do?

ACCA has a comprehensive range of online learning available via the [CPD Activities Finder](#) many of which are free or are being offered to members by our CPD partners at a discounted rate. There is also a lot of useful articles and insights on the [Covid-19 Hub](#) which can contribute to your CPD. Please also remember that work-based learning and development is a really good source of CPD.

9 I work for an ACCA Approved Employer but have been furloughed/asked to take a temporary leave of absence, can I still meet the requirement for 2020 via this route?

Yes, you are eligible to meet your CPD requirement for 2020 through the Approved Employer route if you have been employed by an ACCA Approved Employer – professional development stream at any point during the year. When you return to work, you and your employer will review your ongoing development needs and agree a plan of action to meet these.

10 I am also a member of another IFAC member body and follow the IFAC body route to meet my CPD requirement. What should I do?

You will remain eligible to meet the ACCA CPD requirement through following the IFAC body route, if you remain a member of your other IFAC member body and meet the requirements of that body's IFAC complaint CPD policy. ACCA will respect any amendments, variations or waivers your other IFAC member body may decide to make.

11 I am unsure about ACCA's CPD requirements. Where can I find more information?

Full information on ACCA's CPD requirements is available on the [managing your CPD](#) area of the website.